

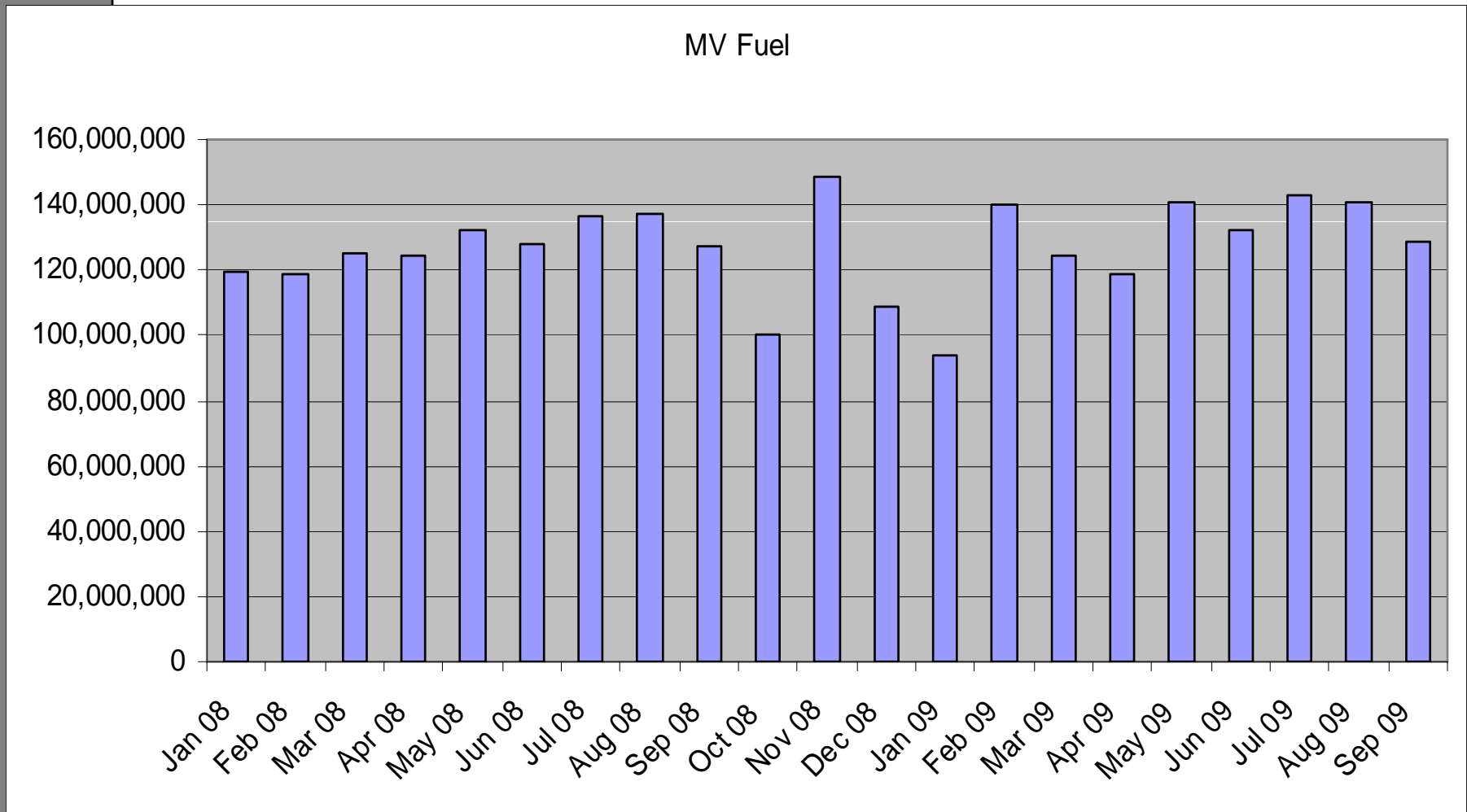


Fuels Tax Reporting - Overview

Fuel	Data	Frequency	Paper	Electronic	Notes
Motor Vehicle	Importation	Monthly	X	X	
	Intrastate	Monthly	X	X	Some jurisdictions include diesel as MVF, however, this is not entered into the FTS: is captured on paper only
	Gasoline				
	Jet Fuel				
	AvGas				
	Ethanol				
	Diesel				
Use Fuel	Importation	N/A	N/A	N/A	No import reporting requirements
	Use Fuel Sold	Monthly	X		Sellers can report monthly, quarterly, or annually. Some provide information on sells to other sellers.
	Propane				
	Diesel				
	CNG				

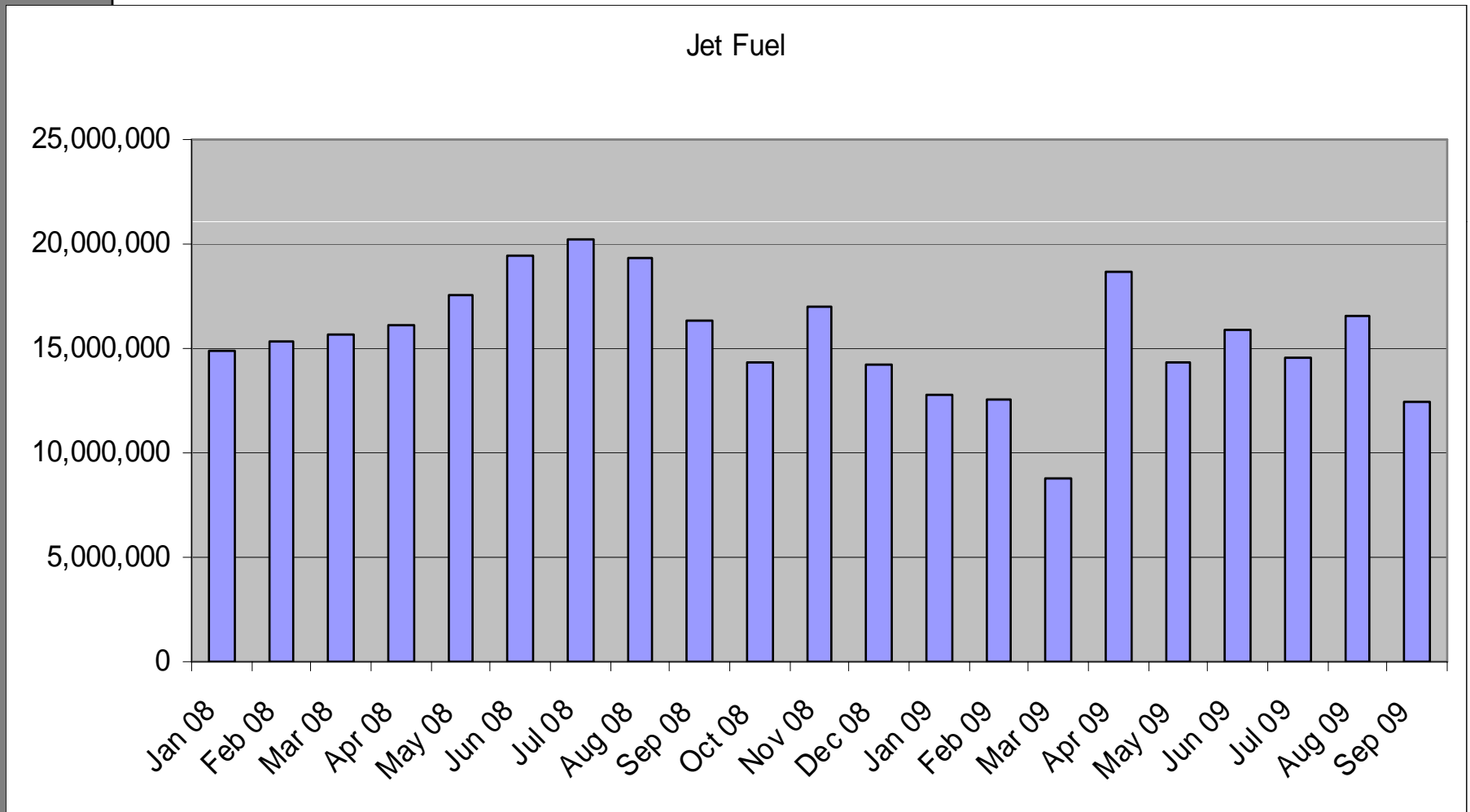


Motor Vehicle Fuel – Taxable Gallons



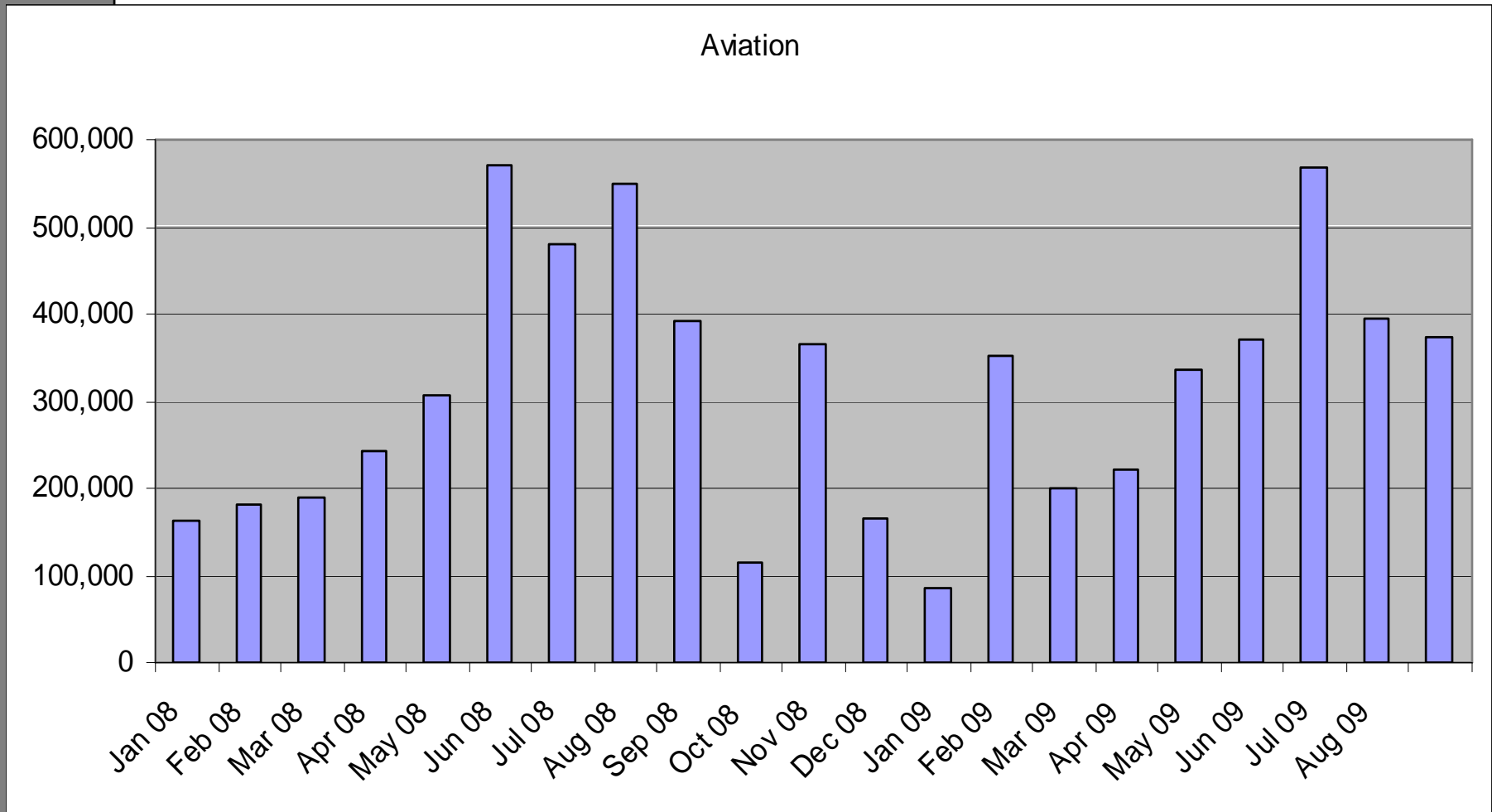


Jet Fuel – Taxable Gallons



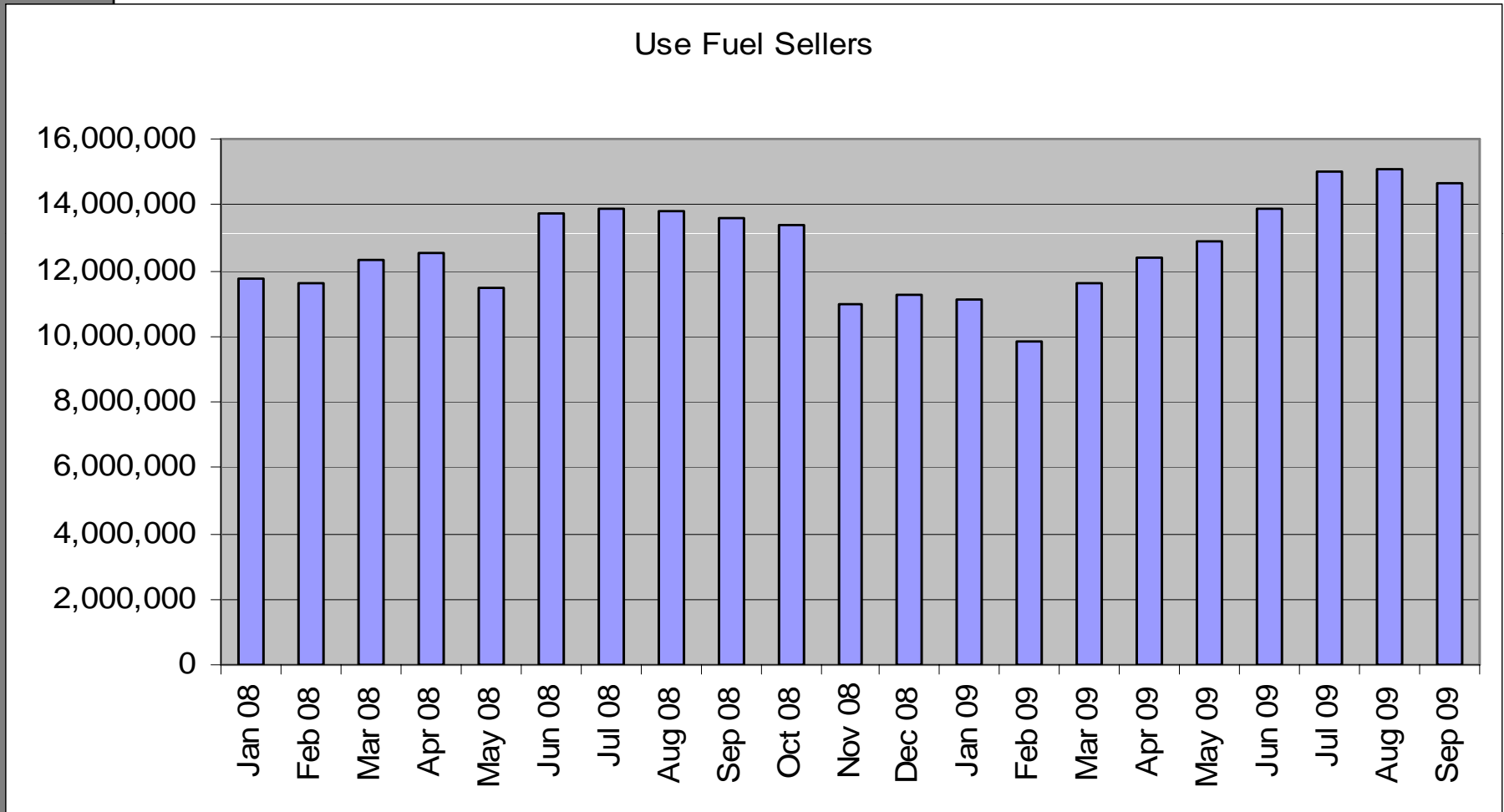


Aviation Fuel – Taxable Gallons





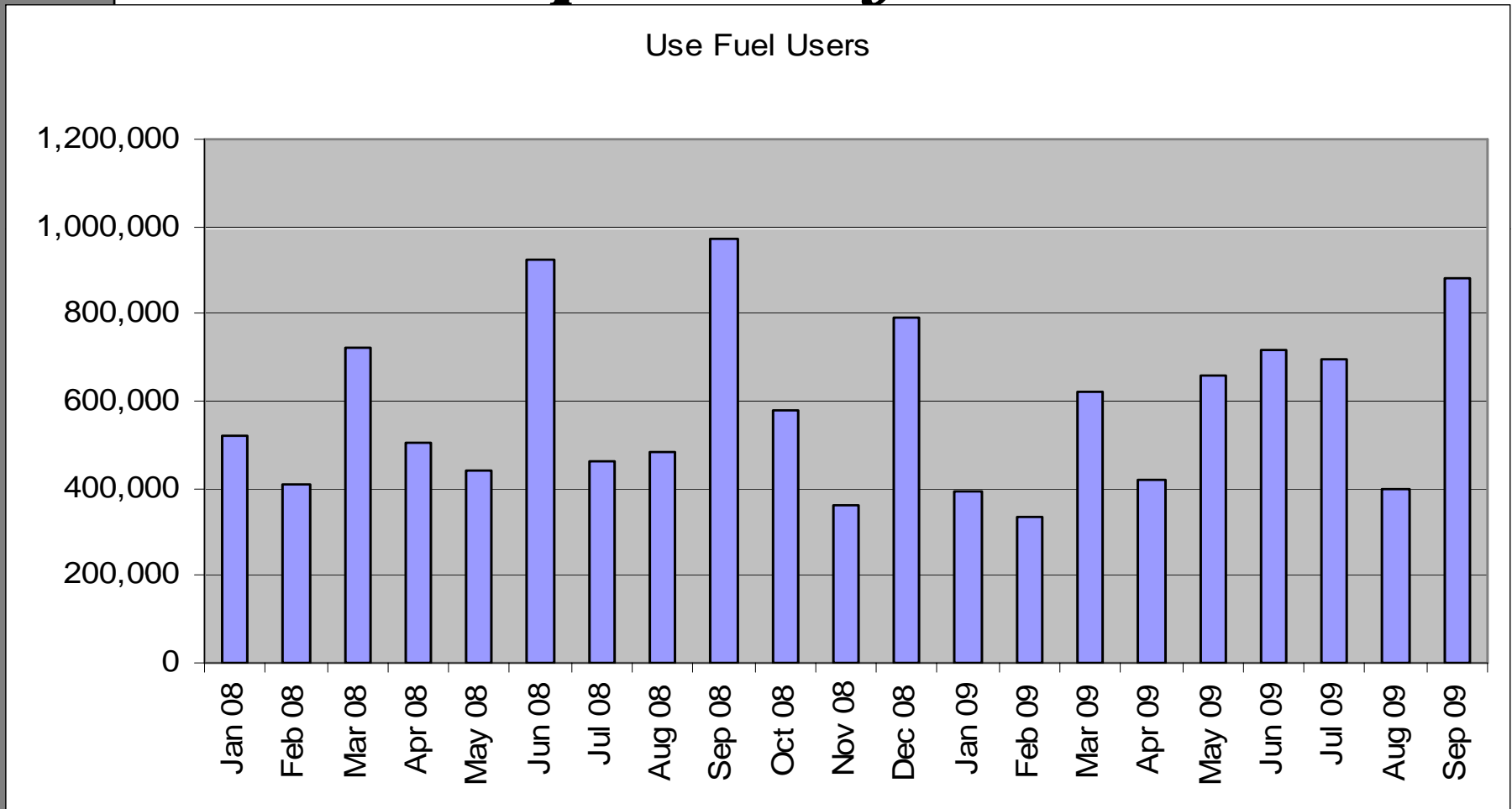
Use Fuel Taxable Gallons – Reported by Sellers



Use fuel is diesel, biodiesel, compressed natural gas and propane.



Use Fuel Taxable Gallons – Reported by Users





Motor Vehicle Fuel (MVF) Tax Report Data

Fuel Type	Data Element	Paper	FTS	Notes
Oregon Tax Report (MVF) Form 735-1302				
Gasoline	Gallons distributed	X	X	
	Deductions due to tax paid purchases	X		
	Deductions due to ex-tax sales	X		
	Gallons exported from OR	X		
	Sales to US Armed Forces	X		
	Total Gallons Subject to Tax	X	X	
Aviation Gas	Gallons distributed	X	X	
	Deductions due to tax paid purchases	X		
	Deductions due to ex-tax sales	X		
	Gallons exported from OR	X		
	Sales to US Armed Forces	X		
	Total Gallons Subject to Tax	X	X	
Jet Fuel	Gallons distributed	X	X	
	Deductions due to tax paid purchases	X		
	Deductions due to ex-tax sales	X		
	Gallons exported from OR	X		
	Sales to US Armed Forces	X		
	Total Gallons Subject to Tax	X	X	



MVF Tax Reporting

- Supporting schedules contain additional information for each type of MVF
 - Receipts
 - Acquired in OR
 - Imported
 - Intrastate transfers
 - Blended
 - Disbursements
 - Exports
 - Deliveries
 - Ex-tax sales,
 - Losses/gains (storage, temperature, and transportation)



MVF Tax Reporting

- Ethanol Reporting
 - OR receipts of ethanol
 - Ethanol blended into gasoline
 - Other OR distributions
 - Losses/gains



Use Fuel Reporting - Sellers

- Total fuel handled (by location)
- Taxable retail gallons
- Taxable non-retail gallons
- Taxable fleet fueling
- Taxable bulk/other
- Taxable propane
- Taxable natural gas
- Total taxable gallons – entered into FTS



Use Fuel Users - Reporting

- Taxable gallons of use fuel – in FTS
- Vehicle operation information
 - Vehicle number – in FTS
 - Emblem number – in FTS
 - Total miles traveled
 - Total gallons used
 - Average miles per gallon
- Bulk fuel stock summary
- Use fuel purchased and produced



Contact Information

- Website:
<http://www.oregon.gov/ODOT/CS/FTG/>
- Fuels Tax Group
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